International Journal of Economics, Business and Innovation Research
https://e-journal.citakonsultindo.or.id/index.php/IJEBIR
E-ISSN : 2964-0865
IJEBIR

The Influence Of Management Accounting Information , Performance Measurement System And Internal Supervision On Managerial Performance At Uptd Pstw Budi Luhur And Uptd Psbawep Harapan Mulya In Jambi City

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Abstract

This study aims to determine the influence of management accounting information, performance measurement systems, and internal control on managerial performance at UPTD PSTW Budi Luhur and UPTD PSBAWEP Harapan Mulya in Jambi City. The study is motivated by the recurring issue of tasks being completed past their established deadlines, which potentially leads to a backlog of work and hinders the effective execution of duties. A quantitative approach with an associative method was employed. The population consists of all 23 employees at UPTD PSTW Budi Luhur and UPTD PSBAWEP Harapan Mulya; a saturated sampling technique was used, meaning the entire population served as the study's respondents. Data were collected through questionnaires, interviews, and documentation, and subsequently analyzed using multiple linear regression. The results indicate that management accounting information has a significant influence on managerial performance, with a t-statistic of 4.205 and a significance level of less than 0.001. The performance measurement system does not have a significant influence on managerial performance, with a t-statistic of -0.274 and a significance level of 0.787. Meanwhile, internal control has a significant influence on managerial performance, with a t-statistic of 3.434 and a significance level of 0.003. The coefficient of determination (R^2) of 0.875 indicates that management accounting information, performance measurement systems, and internal control account for 87.5% of the variation in managerial performance, while the remaining 12.5% is explained by factors outside the scope of this study. These findings are intended to serve as a reference for the leadership of these UPTD units to enhance managerial performance by leveraging management accounting information, strengthening internal control, and evaluating performance measurement systems to better align with the organization's specific characteristics.

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Keywords: Management Accounting Information, Performance Measurement Systems, Internal Control, Managerial Performance

INTRODUCTION

Background Problem

Managerial performance is aspect important in support achievement objective organizations , including organization sector the public being sued For carry out service in a way effective and responsible answer . Managerial performance related with ability leadership in operate function planning , coordinating , monitoring , evaluating , and decision making decision . Implementation function the need support adequate information as well as system appropriate control with need organization (Bastian, 2011).

Information accountancy management is one of the factors that can support implementation function managerial Because provide information For assist the planning , control and decision-making processes decision . Relevant information can help leadership understand condition organization , allocate source power , as well as evaluate implementation activities . Mulyatno (2024), found that information accountancy management influential to performance management in the company modern retail . The results in line with Ammy (2024), which discusses role system information accountancy management and utilization technology information to performance managerial .

In addition to information accountancy management , system measurement performance is also required For evaluate target achievement and evaluation implementation activity organization . System This can help leadership know level achievement work and determine action necessary improvements . Mulyatno (2024) , included system measurement performance as one of the related factors with performance managerial research Mutiya *et al* . (2024), also studied connection system measurement performance with performance managerial together factor organization others . However , the implementation of system measurement performance need customized with characteristics and needs organization so that the results evaluation can used in a way appropriate .

Internal supervision also has role in support implementation activity organization in accordance with procedures and responsibilities the answer that has been established . Effective supervision help leadership monitor implementation work , identify deviation , and do evaluation to activity organization . Juwita (2017) found that internal control and culture organization related with improvement performance managerial in government area . In contrast , Zahra *et al.* (2025), reported that internal control does not influential significant to performance managerial in study they . Difference findings the show that connection supervision or internal control with performance managerial Still need

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reviewed based on context organization. Study This focusing on the UPTD PSTW Budi Luhur and UPTD PSBAWEP Harapan Mulya in Jambi City, which are under under the auspices of the Department of Social Affairs, Population and Registration Civil Jambi Province . Both UPTDs have characteristics different services . UPTD PSTW Budi Luhur give service and guidance welfare social for carry on age , while the UPTD PSBAWEP Harapan Mulya is implementing service rehabilitation social , coaching and empowerment for child woman as well as ex psychotic . Difference characteristics the need management , coordination , and evaluation customized activities with the needs of each unit. In context this , suitability system management with characteristics organization become important as explained in approach contingency .

Based on the conditions described in thesis this , still there is work completed past the deadline that has been set so that potential cause accumulation work and hinder effectiveness implementation task . Condition the show importance adequate planning , evaluation , and supervision . Information accountancy management can support taking decision , system measurement performance can used For evaluate target achievement , while internal supervision can help monitor implementation task . Relevance system information , measurement performance and control with implementation function managerial also becomes attention in study Mulyatno (2024) and Cake *et al.* (2022).

Based on study previous information accountancy management , system measurement performance , and internal supervision has been reviewed as related factors with performance managerial . However , the findings about internal control shows different results , as seen in the research of Juwita (2017) and Zahra *et al.* (2025). In addition , research Mutiya *et al.* (2024), studied system measurement performance in context company , whereas study This carried out in two service units social government that has characteristics service different . Difference context the become base For test return influence third variables to performance managerial in organizations service social in Jambi City. Thus , the research This aim For analyze influence information accountancy management , system measurement performance , and internal supervision of performance managerial at the UPTD PSTW Budi Luhur and UPTD PSBAWEP Harapan Mulya in Jambi City. Research results expected can add proof empirical in study accountancy management sector public as well as become material consideration for leadership in increase quality planning , evaluation , control , and implementation task managerial (Baldric, 2013).

THEORETICAL BASIS

Contingency Theory

Contingency theory is one of the approach important in field management and accounting management that emphasizes that No There is One system or structure a

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universal organization for all situation . According to Donaldson (2001) in his book *The Contingency Theory of Organizations* , effectiveness something organization is highly dependent on the fit between structure organization , system control , and conditions environment external both internally and externally. This means that the practice managerial and systems information effective accounting in one organization Not yet Of course in accordance applied to organizations other , because every organization own characteristics , culture , and complexity different environments .

This theory first developed in studies management in the 1960s and expanded to field accountancy management by researchers such as Otley (1980) and Gordon & Narayanan (1984). According to Otley (1980) in the article *The Contingency Theory of Management Accounting: Achievement and Prognosis* , approach contingency used For explain variation in design and use system accountancy management based on factors like uncertainty environment , technology , size organization , and strategy. The more tall uncertainty environment , increasingly the need is also great manager to relevant , accurate information time , and can trusted from system accountancy management .

In context system measurement performance , theory contingency explain that indicator performance used must customized with characteristics organization as well as objective strategic (Govindarajan & Fisher, 1990). Organization with dynamic environment tend use system more measurements flexible , encompassing aspect financial and non- financial like satisfaction customers , innovation , and efficiency operational . This is in line with view Chenhall (2003) in *Management Control Systems Design within its Organizational Context* , which states that effectiveness system control and measurement performance depending on suitability between system those and variables contextual organizations , such as structure , strategy, and technology .

In the relationship with internal control , theory contingency explain that design and implementation system supervision must consider level risk , complexity activities , as well as culture organization (Merchant & Van der Stede, 2012). Rigid internal controls can hinder flexibility manager , whereas over - supervision loose can increase risk deviations and inefficiencies . Therefore that , the system effective supervision is the one that balances between control and autonomy in accordance with condition organization .

Hypothesis

H1: Information accountancy management influential to performance managerial .
H2 : System measurement performance influential to performance managerial .
H3: Internal supervision has an effect to performance managerial .

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RESEARCH METHODS

Study This use approach associative , namely something type study quantitative designed For review and analyze relationship , direction , and strength connection between two variables or more researched in a way empirical . Through approach this , researcher No only identify There is or whether or not connection between variables , but also make efforts understand pattern connection the in a way objective and measurable. According to Ghozali (2018) , research associative allows researchers For build and test framework theory that explains something phenomenon in a way logical , objective , and data- based , so that results study can give contribution scientific to development knowledge in the area under study .

Data used in study This is primary data, namely data obtained in a way direct from respondents in the field without through intermediary . Data collection was carried out use a number of method , namely questionnaires , interviews , and documentation . Questionnaire used For get information related variables study through statement written form filled in by the respondent , while interview done For dig information more additions in-depth . In addition , the documentation used as complement For obtaining secondary data in the form of document or relevant archives with object study .

RESULTS AND DISCUSSION

4.1 Analysis Results Validity

Table 4.1 Validity Test Results

Correlations

		P1	P2	P3	P4	P5	P6	P7	P8	Total
P1	Pearson Correlation	1	.419*	.489*	.156	.319	.394	.358	.621**	.588**
	Sig. (2-tailed)		.047	.018	.477	.137	.063	.093	.002	.003
	N	23	23	23	23	23	23	23	23	23
P2	Pearson Correlation	.419*	1	.598**	.799**	.305	.100	.511*	.629**	.698**
	Sig. (2-tailed)	.047		.003	<,001	.157	.649	.013	.001	<,001
	N	23	23	23	23	23	23	23	23	23
P3	Pearson Correlation	.489*	.598**	1	.599**	.679**	.502*	.806**	.690**	.893**
	Sig. (2-tailed)	.018	.003		.003	<,001	.015	<,001	<,001	<,001
	N	23	23	23	23	23	23	23	23	23
P4	Pearson Correlation	.156	.799**	.599**	1	.498*	.295	.593**	.532**	.745**
	Sig. (2-tailed)	.477	<,001	.003		.016	.172	.003	.009	<,001
	N	23	23	23	23	23	23	23	23	23
P5	Pearson Correlation	.319	.305	.679**	.498*	1	.750**	.496*	.449*	.774**
	Sig. (2-tailed)	.137	.157	<,001	.016		<,001	.016	.032	<,001
	N	23	23	23	23	23	23	23	23	23
P6	Pearson Correlation	.394	.100	.502*	.295	.750**	1	.577**	.433*	.692**
	Sig. (2-tailed)	.063	.649	.015	.172	<,001		.004	.039	<,001
	N	23	23	23	23	23	23	23	23	23
P7	Pearson Correlation	.358	.511*	.806**	.593**	.496*	.577**	1	.605**	.826**
	Sig. (2-tailed)	.093	.013	<,001	.003	.016	.004		.002	<,001
	N	23	23	23	23	23	23	23	23	23
P8	Pearson Correlation	.621**	.629**	.690**	.532**	.449*	.433*	.605**	1	.806**
	Sig. (2-tailed)	.002	.001	<,001	.009	.032	.039	.002		<,001
	N	23	23	23	23	23	23	23	23	23
Total	Pearson Correlation	.588**	.698**	.893**	.745**	.774**	.692**	.826**	.806**	1
	Sig. (2-tailed)	.003	<,001	<,001	<,001	<,001	<,001	<,001	<,001	
	N	23	23	23	23	23	23	23	23	23

*. Correlation is significant at the 0.05 level (2-tailed).
**. Correlation is significant at the 0.01 level (2-tailed).

Source : IBM SPSS 26

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Validity test results variables Implementation Information Accountancy Management (X1) shows that calculated r value from every grains statement compared to with r table value of 0.413. The r value of the table obtained based on amount respondents as many as 23 people with degrees freedom (df) = n - 2 = 21 at the level 5% significance . An item statement declared valid if calculated r value > r table (0.413). Based on results testing r table value of 0.413. The calculated r value variables Internal supervision revolves around between 0.588 to 0.893. Because all calculated r value more big from 0.413, then all over grains statement variables Implementation Information Accountancy Management declared valid and can used in study .

Reliability Test Results

Table 4.2 Reliability Test Results

Variables	Cronbach's alpha	N	Information
Information Accountancy Management	0.782	8	Reliable
System Performance Measurement	0.764	8	Reliable
Internal supervision	0.783	7	Reliable
Managerial Performance	0.787	7	Reliable

Source : IBM SPSS 26

Based on reliability test results that have been done , known that all over variables study fulfil criteria reliability that has been determined . Variable X1 obtains mark *Cronbach's Alpha* of 0.782 with the number of items is 8 statements , the variable X2 obtains mark *Cronbach's Alpha* of 0.764 with the number of items is 8 statements , variable X3 obtains mark *Cronbach's Alpha* of 0.783 with the number of items is 7 statements whereas variable Y obtains mark of 0.787 with question items totaling 7.

Assumption Test Results Classic

Normality Test Results

Normality test done For know whether the residual data in the regression model normally distributed or no . Normality test in study This using the Kolmogorov-Smirnov test with help SPSS application . The basis for data collection decision in the Kolmogorov-Smirnov test as following :

1. A significance value > 0.05 indicates that the data is normally distributed .
2. A significance value < 0.05 indicates that the data is not normally distributed .

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In statistics , normality test used For determine whether something modeled data set with both by normal distribution and for count how much big possibility variables underlying randomness the data set distributed normally .

Table 4.3 Normality Test Results

Tests of Normality

	Shapiro-Wilk		
	Statistic	df	Sig.
Unstandardized Residual	.934	23	.135

Source : IBM SPSS 26

Normality test results use method *Shapiro-Wilk* show mark statistics of 0.934 with amount sample as many as 23 respondents and values significance of 0.135. Significance value the more big from 0.05, so that can concluded that the residual data is normally distributed .

Multicollinearity Test Results

Table 4.4 Multicollinearity Test

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Informasi Akuntansi Manajemen	.347	2.878
	Sistem Pengukuran Kinerja	.194	5.143
	Pengawasan internal	.315	3.179

a. Dependent Variable: Kinerja Manajerial

Source : IBM SPSS 26

Based on multicollinearity test results in the table above , it is known that variables Information Accountancy Management (X1) has mark *Tolerance* of 0.347 and the value *Variance Inflation Factor* (VIF) is 2.878. Variable System Performance Measurement (X2) also shows mark *tolerance* of 0.194 and VIF of 5.143. The variable Internal Supervision (X3) has mark *tolerance* of 0.315 and VIF of 3.179.

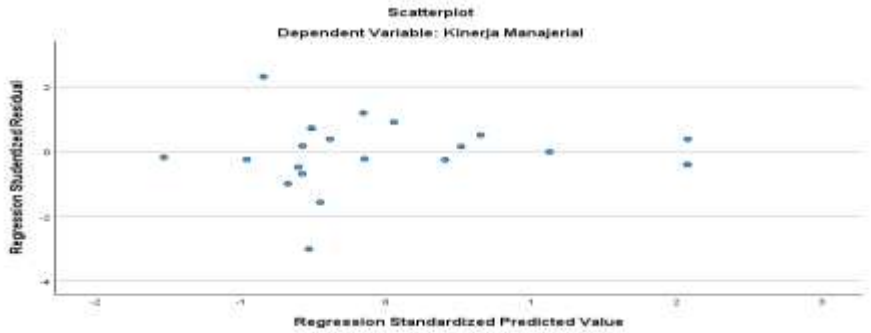
All over variables independent own higher tolerance value big than 0.10 and VIF value more small out of 10. The results show that No there is symptom multicollinearity intervariable independent in the regression model used .

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Heteroscedasticity Test Results

Table 4.5 Results Heteroscedasticity Test



Source : IBM SPSS 26

Based on heteroscedasticity test results use chart The *scatterplot* above shows that residual points spread out in a way random and not form pattern certain , such as pattern wavy , wide , or narrowing . In addition , the spread dots are also visible is around the zero line on the axis *Regression Studentized* Residual , both above or below zero . This is show that No there is clear pattern in the distribution of residuals, so can concluded that the regression model in study This No experience symptom heteroscedasticity .

Analysis Results Regression Multiple

Table 4.6 Analysis Results Regression Multiple

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	3.796	2.257	
	Informasi Akuntansi Manajemen	.449	.107	.578
	Sistem Pengukuran Kinerja	-.046	.166	-.050
	Pengawasan internal	.417	.121	.496

a. Dependent Variable: Kinerja Manajerial

Source : IBM SPSS 26

Based on results analysis regression multiple in the *Coefficients Table* , obtained mark constant amounting to 3,796. Meanwhile that , value coefficient regression For variables Information Accountancy Management of 0.449, System Performance

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Measurement was -0.046, and Internal Supervision was 0.417. Based on mark said , obtained equality regression namely Y = 3.796 + 0.449X_1 - 0.046X_2 + 0.417X_3 + e.

Hypothesis Test Results

t-Test Results

Table 4.7 t-Test Results

Coefficients[a]

Model		t	Sig.
1	(Constant)	1.682	.109
	Informasi Akuntansi Manajemen	4.205	<,001
	Sistem Pengukuran Kinerja	-.274	.787
	Pengawasan internal	3.434	.003

a. Dependent Variable: Kinerja Manajerial

Source : IBM SPSS 26

Based on t-test results in the table The *coefficients* above can be known that :

1. Information Accountancy Management own t value of 4.205 with mark significance < 0.001. Since the Sig. value < 0.05, then variables the influential significant on Managerial Performance .
2. Variables System Performance Measurement has t value of -0.274 with mark significance of 0.787. Since the Sig. value is > 0.05, then variables the No influential significant on Managerial Performance .
3. Temporary that , Internal Supervision has t value of 3.434 with mark significance of 0.003. Since the Sig. value is < 0.05, then Internal Supervision has an impact significant on Managerial Performance .

R2 Test Results

Table 4.8 Coefficient Test Results Determination

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.935[a]	.875	.855	1.497

a. Predictors: (Constant), Pengawasan internal, Informasi Akuntansi Manajemen, Sistem Pengukuran Kinerja

b. Dependent Variable: Kinerja Manajerial

Source : IBM SPSS 26

Based on table above , then obtained R *Square* value of 0.875. This means that the variable Information Accountancy Management , System Performance Measurement,and Internal Control are able to explains 87.5% of the variation in

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Managerial Performance . Meanwhile, the rest 12.5 % is explained by factors or other variables that are not investigated in study this . Meanwhile that , value *Adjusted R Square* of 0.855 indicates that after customized with amount variables in the research model , the third variables independent the capable explaining Managerial Performance by 85.5%.

DISCUSSION

Influence Information Accountancy Management on Managerial Performance

Based on t-test results , hypothesis First show that Information Accountancy Management influential significant on Managerial Performance . This shown with t - value of 4.205 and the value significance < 0.001, which is more small from 0.05. This result show that information accountancy management can help leadership in compile planning , controlling activities , evaluating work , and take decision . Thus , increasingly Good utilization information accountancy management , increasingly good support too to implementation task managerial at the UPTD PSTW Budi Luhur and UPTD PSBAWEP Harapan Mulya.

Influence System Performance Measurement on Managerial Performance

Based on t-test results , System Performance Measurement does not influential on Managerial Performance . This shown with t - value of -0.274 and the value significance by 0.787 which is more big of 0.05. This result show that implementation system measurement performance Not yet proven give significant influence to performance managerial in the two UPTDs studied . Conditions the can related with difference characteristics service as well as Still existence work completed past the deadline . Therefore that , indicator measurement performance need customized with characteristics work and supported ongoing evaluation.

Influence Internal Supervision of Managerial Performance

Based on t-test results , testing hypothesis third (H3) shows that Internal Supervision has an impact significant on Managerial Performance . This can seen from t - value amounting to 3,434 with mark significance by 0.003 which is more small of 0.05. This result show that internal supervision plays a role in help leadership monitor implementation assignments , evaluating results work , as well as ensure activity walk in accordance procedures and objectives organization . Thus , supervision internal implementation in a way effective can support improvement discipline , responsibility responsibility and effectiveness work at both UPTDs .

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CONCLUSION

Based on results research and discussion that has been done about influence Information Accountancy Management , System Performance Measurement and Internal Supervision of Managerial Performance at the UPTD PSTW Budi Luhur and UPTD PSBAWEP Harapan Mulya, then can withdrawn a number of conclusion based on results testing hypothesis . This conclusion arranged with referring to the results analysis of data that has been done as well as associated with Contingency Theory and research relevant previous research results . show that every variables independent own different influences on Managerial Performance . The conclusion is from each hypothesis in study This is as following .

1. Information Accountancy Management influential significant on Managerial Performance **,** results testing show t - value of 4.205 and the value significance not enough of 0.001. Significance value the more small from 0.05 to hypothesis The first hypothesis (H1) is accepted . This result show that use information accountancy management can support implementation task managerial . Manager can use information the For compile planning , doing control , evaluate activities , and take decision . At the UPTD PSTW Budi Luhur and UPTD PSBAWEP Harapan Mulya, the leaders can utilise appropriate information with need activity For manage source power and determine decision based on condition organization .
2. System Performance Measurement does not influential significant on Managerial Performance , results testing show t - value of -0.274 and the value significance of 0.787. Significance value the more big from 0.05 to hypothesis second (H2) is rejected . This result show that system measurement performance Not yet proven give significant influence to performance managerial in the two UPTDs studied . Conditions This can related with diversity type work in service social and still existence completed work past the deadline that has been determined . Therefore that , the UPTD needs to adapt indicator measurement performance with characteristics work and carry out evaluation in a way effective .
3. Internal Supervision is influential significant on Managerial Performance , results testing show t - value amounting to 3,434 and the value significance of 0.003. Significance value the more small from 0.05 to hypothesis third (H3) is accepted . This result show that internal supervision can support implementation task managerial . Leadership can do monitoring , evaluation and inspection to implementation task For ensure suitability activity with terms and conditions organization . At the UPTD PSTW Budi Luhur and UPTD PSBAWEP Harapan Mulya, the leadership can use results supervision For identify constraint work and determine step repair .

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